



**PHIL BREDESEN**  
GOVERNOR

STATE OF TENNESSEE  
**DEPARTMENT OF EDUCATION**  
DIVISION OF SPECIAL EDUCATION  
7<sup>th</sup> FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-0380

**TIMOTHY K. WEBB, Ed.D.**  
COMMISSIONER

# **LEA COMPREHENSIVE APPLICATION FOR SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302  
Public Law 94-142, as amended  
Public Law 105-17, as amended  
Public Law 108-446

**TO BE COMPLETED BY LOCAL SCHOOL SYSTEM**

Compliance Assurance and Statistical Information	July 1, 2008 – September 30, 2009		
School System:	Clay County Schools		
Director of Schools:	Dr. Doug Young		
_____ Signature			
E-Mail Address:	youngd6@k12tn.net		
Name of Program Contact Person:	Betsy Holtam		
E-Mail Address:	holtamb@k12tn.net		
Address:	P.O. Box 469 Celina, TN 38551	Telephone No.:	931-243-3310

**TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION**

**Must be submitted to your Management Consultant on or before July 1, 2008.**

TCA 49-10-302  
Section 612 (a) (11)

**COMPLIANCE ASSURANCE  
AND  
STATISTICAL INFORMATION  
FOR  
SCHOOL YEAR 2008-2009**

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**NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.**

## **COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS**

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
  - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
  - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
  - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
  - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
  - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
  - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
  - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
  - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
  - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
  - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
  - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
  - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

LEA:

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
- 3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
- 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
- 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
- 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
- 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
- 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
- 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A)and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
- 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
- 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
- 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

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Signature of Director of Schools

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Date

**A. Children With Disabilities To Receive  
Free Appropriate Public Education Services from the School System  
2008-2009**

<b>DISABILITY</b>	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	(6a) # Private School Students Placed by Parents within system	(6b) # Of Private School Students (6a) Served by LEA This School Year
Autism	0	1	0	0	0	1	0	0	0	0	0	0
Blind	0	0	0	0	0	0	0	0	0	0	0	0
Deaf-Blindness	0	0	0	0	0	0	0	0	0	0	0	0
Deafness	0	0	0	0	0	0	0	0	0	0	0	0
Developmental Delay	0	2	0	0	0	2	0	0	0	0	0	0
Emotional Disturbance	0	3	0	0	0	3	0	0	0	0	0	0
Hearing Impairments	2	0	0	0	2	0	0	0	0	0	0	0
Intellectually Gifted	1	20	0	0	1	20	0	0	0	0	0	0
Language Impairments	1	5	0	0	1	5	0	0	0	0	0	0
Mental Retardation	0	10	0	0	0	10	0	2	0	0	0	0
Multiple Disabilities	0	1	0	0	0	1	0	0	0	0	0	0
Orthopedic Impairments	0	1	0	0	0	1	0	1	0	0	0	0
Other - Functional Delay	0	9	0	0	0	9	0	0	0	0	0	0
Other - Health Impairments	0	8	0	0	0	8	0	0	0	0	0	0
Specific Learning Disabilities	0	85	0	0	0	85	0	1	0	0	0	0
Speech Impairment	16	33	0	0	16	33	0	0	0	0	0	0
Traumatic Brain Injury	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairments	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	20	178	0	0	20	178	0	4	0	0	0	0
	<b>Grand Total</b>						<b>198</b>					

**B. OPTIONS TO BE PROVIDED\***

**1. AGES 3 – 5**

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
1	19	2								22

**B. OPTIONS TO BE PROVIDED\***

**2. AGES 6 -21**

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
51	40	22	20	50	0	18	2	0	1	204

\* This is a **duplicated count** and should reflect both primary and one secondary option of service.

\*\* For each option 6 student there is at least  $\frac{1}{2}$  FTE of an education assistant or interpreter position budgeted in general purpose funds.

\*\*\*Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

**Do not place 0's in columns with no students.**

TRR & MS 0520-1-9-.03 (1)(k)

## C. FINANCIAL INFORMATION

### 1. PERMISSIVE USE OF FUNDS

**AFTER** reading the requirements on the corresponding form, please answer yes or no to each of the following items (A, B, and C). Any yes response requires completion of a corresponding form that follows. If no is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

   Yes   X   No A. **Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to treat up to 50% of the **increase** in IDEA funds from the previous year as local funds. If a LEA decides to use these funds, it must use the form below to calculate the maximum available to be used as local funds.

If an applicant utilizes these funds, you must show the calculations on the corresponding form. (*Use form on Page 5A*)

NOTE: Early Intervening Services will impact the amount of funds available for Local Effort.

   Yes   X   No B. **Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. (*Use form on Page 5B*)

   Yes   X   No C. **Permissive Use of IDEA funds for Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement coordinated early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment**.  
(*Use form on Page 5C*)

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" **Adjustment to Local Effort** (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

## C. FINANCIAL INFORMATION

2. Estimated Expenditures

## Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	353,308	8.5	30,230	1		
117	Career Ladder Program	5,000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers	19,328	0.5				
162	Clerical Personnel						
163	Educational Assistants	21,946	2	63,404	6		
171	Speech Pathologist						
189	Other Salaries & Wages						
195	Certified Substitute Teachers	350	na				
198	Non-Certified Substitute Teachers	1,500	na				
201	Social Security	24,889	XXXXXXX	5853	XXXXXXX		XXXXXXX
204	State Retirement	25,651	XXXXXXX	6062	XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	35,800	XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation	462	XXXXXXX	84	XXXXXXX		XXXXXXX
212	Employer Medicare	5,821	XXXXXXX	1316	XXXXXXX		XXXXXXX
299	Other Fringe Benefits		XXXXXXX		XXXXXXX		XXXXXXX
310	Contracts With Other Public Agencies		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts With Other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
312	Contracts With Private Agencies (OT)	1,000	0.02	10000	0.2		XXXXXXX
322	Evaluation & Testing		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXX		XXXXXXX		XXXXXXX
356	Tuition		XXXXXXX		XXXXXXX		XXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXX		XXXXXXX		XXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Speech Path.)	50,000	0.6	10000	0.15	8090	0.05
429	Instructional Supplies & Materials	2,500	XXXXXXX	7419	XXXXXXX	1327	XXXXXXX
449	Textbooks		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials		XXXXXXX		XXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Travel)	1,000	XXXXXXX	5000	XXXXXXX	1000	XXXXXXX
725	Special Education Equipment		XXXXXXX	2000	XXXXXXX		XXXXXXX
71200	<b>TOTAL EXPENDITURES</b>	548555	XXXXXXX	141368	XXXXXXX	10417	XXXXXXX

Special Education Expenses Only

FTE Positions: Full time equivalency – **use two decimals**.Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

ROUND TO NEAREST DOLLAR

TRR&amp;MS 0520-1-9-03 (2) (k) (7)

0520-1-9-03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

## C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	26938	0.5				
117	Career Ladder Program	1000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	22808	0.5	22808	0.5		
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel			21628	0.5		
161	Secretary(s)						
162	Clerical Personnel	7284	0.4	6934	0.4		
171	Speech Pathologist (Supervisory)						
189	Other salaries and wages(Bookkeeper)	6858	0.25	6456	0.25		
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	4023	XXXXXXX	3585	XXXXXXX		XXXXXXX
204	State Retirement	4165	XXXXXXX	3711	XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance		XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation	168	XXXXXXX	84	XXXXXXX		XXXXXXX
212	Employer Medicare	941	XXXXXXX	838	XXXXXXX		XXXXXXX
299	Other Fringe Benefits		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment	300	XXXXXXX	500	XXXXXXX		XXXXXXX
348	Postal Charges	400	XXXXXXX	800	XXXXXXX		XXXXXXX
355	Travel	200	XXXXXXX	4000	XXXXXXX		XXXXXXX
399	Other Contracted Services (Transp.)	5000	XXXXXXX	2000	XXXXXXX		XXXXXXX
499	Other Supp. And mat. (Assess. Mat.)	200	XXXXXXX	2000	XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX	1000	XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment		XXXXXXX	2000	XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	80285	XXXXXXX	78344	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

\*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

**ROUND TO NEAREST DOLLAR**

**C. FINANCIAL INFORMATION (continued)**  
**2. Estimated Expenditures for Education for Students with Disabilities**

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	<b>SUPPORT SERVICES (72000)</b> <b>STUDENT TRANSPORTATION (72700)</b> <b>TRANSPORTATION (72710)</b>						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers			6800	1		
162	Clerical Personnel						
189	Other Salaries & Wages						
196	In-Service Training						
201	Social Security	XXXXXX	446	XXXXXX		XXXXXX	
204	State Retirement	XXXXXX	462	XXXXXX		XXXXXX	
206	Life Insurance	XXXXXX		XXXXXX		XXXXXX	
207	Medical Insurance	XXXXXX		XXXXXX		XXXXXX	
208	Dental Insurance	XXXXXX		XXXXXX		XXXXXX	
210	Unemployment Compensation	XXXXXX	42	XXXXXX		XXXXXX	
212	Employer Medicare	XXXXXX	104	XXXXXX		XXXXXX	
299	Other Fringe Benefits	XXXXXX		XXXXXX		XXXXXX	
307	Communication	XXXXXX		XXXXXX		XXXXXX	
311	Contracts with Other School Systems	XXXXXX		XXXXXX		XXXXXX	
312	Contracts with Private Agencies	XXXXXX		XXXXXX		XXXXXX	
313	Contracts with Parents	XXXXXX		XXXXXX		XXXXXX	
314	Contracts with Public Carriers	XXXXXX		XXXXXX		XXXXXX	
315	Contracts with Vehicle Owners	XXXXXX		XXXXXX		XXXXXX	
329	Laundry Service	XXXXXX		XXXXXX		XXXXXX	
330	Operating Lease Payments	XXXXXX		XXXXXX		XXXXXX	
338	Maintenance & Repair Service -Vehicles	XXXXXX		XXXXXX		XXXXXX	
340	Medical & Dental Services	XXXXXX		XXXXXX		XXXXXX	
348	Postal Charges	XXXXXX		XXXXXX		XXXXXX	
351	Rentals	XXXXXX		XXXXXX		XXXXXX	
355	Travel	XXXXXX		XXXXXX		XXXXXX	
399	Other Contracted Services	XXXXXX		XXXXXX		XXXXXX	
412	Diesel Fuel	XXXXXX		XXXXXX		XXXXXX	
418	Equipment & Machinery Parts	XXXXXX		XXXXXX		XXXXXX	
424	Garage Supplies	XXXXXX		XXXXXX		XXXXXX	
425	Gasoline	XXXXXX		XXXXXX		XXXXXX	
433	Lubricants	XXXXXX		XXXXXX		XXXXXX	
450	Tires & Tubes	XXXXXX		XXXXXX		XXXXXX	
453	Vehicle Parts	XXXXXX		XXXXXX		XXXXXX	
499	Other Supplies & Materials	XXXXXX		XXXXXX		XXXXXX	
511	Vehicle & Equipment Insurance	XXXXXX		XXXXXX		XXXXXX	
524	In-Service/Staff Development	XXXXXX		XXXXXX		XXXXXX	
599	Other Charges (Specify)	XXXXXX		XXXXXX		XXXXXX	
701	Administration Equipment	XXXXXX		XXXXXX		XXXXXX	
729	Transportation Equipment	XXXXXX		XXXXXX		XXXXXX	
72710	<b>TOTAL EXPENDITURES</b>	0	XXXXXX	7854	XXXXXX	0	XXXXXX

**C. FINANCIAL INFORMATION (continued)****3. Estimated Expenditure Summary  
Education for Students with Disabilities**

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<b>ACCOUNT SERIES</b>	<b>EXPENDITURES</b>	<b>GENERAL PURPOSE FUND</b>	<b>IDEA</b>	<b>PRESCHOOL</b>
71150	Alternative Schools			
71200	Special Education Program	548,555	141368	10,417
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	80,285	78,344	
72410	Office of Principal			
72710	Transportation		7,854	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXX	2,500	
99100-590	Permissive Use of Funds:	XXXXXXX	XXXXXXX	XXXXXXX
	A. Adjustment to Local Effort	XXXXXXX		XXXXXXX
	B. School Wide	XXXXXXX		XXXXXXX
	C. Early Intervening Services	XXXXXXX		XXXXXXX
<b>TOTAL EXPENDITURES</b>		<b>628,840</b>	<b>230,066</b>	<b>10,417</b>

Indirect Cost Rate: 2.63**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any “Permissive Use of Funds” expenditures when determining indirect cost amounts.**

**C. FINANCIAL INFORMATION**  
**5. Estimated Expenditure Justification Page**

LEA: Clay County Schools

IDEA, PART B     PRESCHOOL GRANT

***Special Education Instruction Program***

<b>Acct. No.</b> <b>71200</b>	<b>Description</b>	<b>Justification</b>	
X 116	Teachers	To pay for teachers working with SE students	
	128 Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162 Clerical Personnel	To pay for SE clerical personnel	
X 163	Educational Assistants	To pay for SE educational assistants	
	171 Speech Pathologist	To pay for SE speech pathologist	
	189 Other Salaries & Wages ( <b>Specify</b> )		
	195 Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198 Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X 201	Social Security	Fringe benefits for above salaries	
X 204	State Retirement	Fringe benefits for above salaries	
	206 Life Insurance	Fringe benefits for above salaries	
	207 Medical Insurance	Fringe benefits for above salaries	
	208 Dental Insurance	Fringe benefits for above salaries	
X 210	Unemployment compensation	Fringe benefits for above salaries	
X 212	Employer Medicare	Fringe benefits for above salaries	
	299 Other Fringe Benefits ( <b>Specify</b> )		
	310 Contracts with other Public Agencies	Contract with:	For:
	311 Contracts with other School Systems	Contract with:	For:
X 312	Contracts with Private Agency	Contract with: Diane Gafney	For: OT
	322 Evaluation & Testing	To evaluate and test S. E. students	
	330 Operating Lease Payments ( <b>Specify</b> )		
	336 Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356 Tuition	To pay tuition for SE students unable to afford it	
	369 Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370 Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
X 399	Other Contracted Services (Speech Pathologist)	To contract with Ludonna Cross- Martin for Speech/Lang. services	
X 429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449 Textbooks	To purchase supplementary textbooks for SE students	
	499 Other Supplies & Materials		
	535 Fee Waivers	To pay fees for SE students that cannot afford them	
X 599	Other Charges (Travel)	To pay for travel expenses for special education teachers and staff to attend conferences and for travel to schools within the county	
X 725	Special Education Equipment *	To purchase computers, printers, etc. for SE classrooms	

**C. FINANCIAL INFORMATION**  
**5. Estimated Expenditure Justification Page**

LEA: Clay County Schools

IDEA, PART B     PRESCHOOL GRANT

***Support Services/Special Education Program***

Acct. No.	Description	Justification	
<b>72220</b>			
105	Supervisor/Director	Pay salary for SE Supervisor/Director	
X 124	Psychological Personnel	To pay salary of SE psychologist	
X 135	Assessment Personnel	To pay salary of SE assessment personnel	
161	Secretary(s)	To pay salary of SE secretary	
X 162	Clerical Personnel	To pay salary of SE clerks	
171	Speech Pathologist	To pay for SE speech pathologist for supervisory services	
X 189	Other Salaries and Wages ( <b>Bookkeeper</b> )	To pay salary for SE bookeeper	
196	In-Service Training	Pay for training of SE support staff	
X 201	Social Security	Fringe benefits for above personnel	
X 204	State Retirement	Fringe benefits for above personnel	
206	Life Insurance	Fringe benefits for above personnel	
207	Medical Insurance	Fringe benefits for above personnel	
208	Dental Insurance	Fringe benefits for above personnel	
X 210	Unemployment Compensation	Fringe benefits for above personnel	
X 212	Employer Medicare	Fringe benefits for above personnel	
299	Other Fringe Benefits ( <b>Specify</b> )		
307	Communication	SE communication costs	
308	Consultants	To pay consultants	For:
330	Operating Lease Payments ( <b>Specify</b> )		
X 336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
X 348	Postal Charges	To pay for postal charges for SE programs	
X 355	Travel	Travel for SE support Staff	For: SE Dir., School Psy., Assessment Per. To travel to meetings, conferences, and to schools within the county
X 399	Other Contracted Services ( <b>Transportation</b> )	To pay for student transportation to access services at Bill Wilkerson Hearing Program	
X 499	Other Supplies & Materials ( <b>Assessment Materials</b> )	To pay for materials for evaluations	
X 524	In-Services/Staff Development	Staff development for SE support staff	
599	Other Charges ( <b>Specify</b> )		
X 790	Other Equipment ( <b>Computers, printers, etc.</b> )	To pay for computer, printers, etc. for SE support staff	



IDEA, PART B



PRESCHOOL GRANT

**Transportation**

	Acct. No 72710	Description	Justification
	105	Supervisor/Director ( <b>Specify</b> )	
	142	Mechanic(s)	
X	146	Bus Drivers	Special Education bus drivers to transport special education students
	162	Clerical Personnel	
	189	Other Salaries & Wages ( <b>Specify</b> )	
	196	In-Service Training	In-service training for approved special education personnel above
X	201	Social Security	Fringe benefits for approved personnel above
X	204	State Retirement	Fringe benefits for approved personnel above
	206	Life Insurance	Fringe benefits for approved personnel above
	207	Medical Insurance	Fringe benefits for approved personnel above
	208	Dental Insurance	Fringe benefits for approved personnel above
X	210	Unemployment Compensation	Fringe benefits for approved personnel above
X	212	Employer Medicare	Fringe benefits for approved personnel above
	299	Other Fringe Benefits ( <b>Specify</b> )	
	307	Communication	SE communication costs
	311	Contract with Other School Systems ( <b>Specify</b> )	
	312	Contracts with Private Agencies ( <b>Specify</b> )	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
	338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
	340	Medical and Dental Services	
	348	Postal Charges	To pay postal charges re: communication
	351	Rentals	
	355	Travel	
	399	Other Contracted Services ( <b>Specify</b> )	
	412	Diesel Fuel	
	418	Equipment and Machinery Parts	For special education purchased vehicles
	424	Garage Supplies	For special education purchased vehicles
	425	Gasoline	For special education purchased vehicles
	433	Lubricants	For special education purchased vehicles
	450	Tires and Tubes	For special education purchased vehicles
	453	Vehicle Parts	For special education purchased vehicles
	499	Other Supplies & Materials ( <b>Specify</b> )	
	511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
	524	In-Service/Staff Development	Staff Development for above approved special education personnel
	599	Other Charges ( <b>Specify</b> )	
	701	Administration Equipment	See equipment page for specific items to be purchased

**C. FINANCIAL INFORMATION**  
**5. Estimated Expenditure Justification Page**

LEA:

IDEA, PART B     PRESCHOOL GRANT

**Special Education Instruction Program**

Acct. No.	Description	Justification	
71200			
116	Teachers	To pay for teachers working with SE students	
128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
162	Clerical Personnel	To pay for SE clerical personnel	
163	Educational Assistants	To pay for SE educational assistants	
171	Speech Pathologist	To pay for SE speech pathologist	
189	Other Salaries & Wages ( <b>Specify</b> )		
195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
201	Social Security	Fringe benefits for above salaries	
204	State Retirement	Fringe benefits for above salaries	
206	Life Insurance	Fringe benefits for above salaries	
207	Medical Insurance	Fringe benefits for above salaries	
208	Dental Insurance	Fringe benefits for above salaries	
210	Unemployment compensation	Fringe benefits for above salaries	
212	Employer Medicare	Fringe benefits for above salaries	
299	Other Fringe Benefits ( <b>Specify</b> )		
310	Contracts with other Public Agencies	Contract with:	For:
311	Contracts with other School Systems	Contract with:	For:
312	Contracts with Private Agency	Contract with:	For:
322	Evaluation & Testing	To evaluate and test S. E. students	
330	Operating Lease Payments ( <b>Specify</b> )		
336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
356	Tuition	To pay tuition for SE students unable to afford it	
369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
X	399 Other Contracted Services ( <b>Speech Path. and Bill Wilkerson Hearing School</b> )	To contract with Ludonna Cross-Martin for Speech/Lang. services and with Bill Wilkerson Hearing School for a hearing impaired student	
X	429 Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449 Textbooks	To purchase supplementary textbooks for SE students	
	499 Other Supplies & Materials ( <b>Specify</b> )		
	535 Fee Waivers	To pay fees for SE students that cannot afford them	
X	599 Other Charges ( <b>travel</b> )	To pay for travel expenses for SE teachers and staff (Speech Path.) to attend meetings and travel to schools within the county	
	725 Special Education Equipment *		

LEA: Clay County Schools

**C. FINANCIAL INFORMATION (continued)**  
**6. General Purpose Funds Only**  
**Non-Supplanting/Maintenance of Effort**

**a. Expenditures for 2005-2006**

Actual amount expended for students with disabilities served (Table 9, End of Year Report, 2005 - 2006) \$ 660,340

Total unduplicated count of disabled students served by the school system (End of Year Report 2005-2006) 220

Per pupil expenditures 2005-2006  
Divide a (1) by a (2) \$ 3001

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**b. Expenditures for 2006-2007**

1. Actual amount expended for students with disabilities served (State S.E. Expenditure Report, 2006 - 2007) \$ 668,559

2. Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007) 217

3. Per pupil expenditures 2006-2007  
Divide a (1) by a (2) \$ 3080..92

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**c. Expenditures for 2007-2008 \***

1. Actual or **projected** (**Circle one**) amount expended for students with disabilities served (State S.E. Expenditure Report, 2007 - 2008) \$ 671,970

2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2007-2008) 198

3. Per pupil actual or **projected** expenditures 2007-2008  
Divide b (1) by b (2) \$ 3393.79

4. System's total net enrollment (All Students) 

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 1197

Percentage of S.E. Students (Divide c.2 by c.4) 

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 16.54 %

**DOE USE ONLY**

\$

\$

**d. Projected Expenditures for 2008-09**

(Page 14, Total Expenditures General Purpose Funds) \$ 628,840

\* NOTE: If **c.1.** and **c.3** are less than **b.1** and **b.3**, a maintenance of effort problem has occurred. Please submit documentation that justifies this expenditure. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. If **d.** is less than **c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.